

The Director's Office of Tax Policy and Legal Support

Chief Tax Policy Officer Sharon Seedall

Sharon practiced law in the private sector for fifteen years prior to joining the Department in 1992 as Administrator of what is now the Contested Audit Resolution Section. She was General Counsel for three years before taking her current position.

Administrators

Anthony Forschino
Tax Research & Analysis

Joyce Kinkad
Contested Audit Resolution

Georganna Meyer
Office of Economic Research
& Analysis

William Ward
Criminal & Civil
Investigations



The Director's Office of Tax Policy and Legal Support

Organization	The Chief Tax Policy Officer oversees the Office of Tax Policy & Legal Support and provides coordinated policy and legal support for the department. The section consists of Contested Audit Resolution, Criminal & Civil Investigations, Office of Economic Research & Analysis, Legal Support, and Tax Research & Analysis.
Contested Audit Resolution	Contested Audit Resolution reviews cases from the audit sections, advocates the audit sections' and division's positions in cases before the Office of Administrative Hearings, Hearing Office and the Director, and participates in the Legal Support group analysis of tax policy issues.
Criminal & Civil Investigations	Criminal & Civil Investigations is comprised of the Tobacco Enforcement, Criminal Investigations & Internal Investigations units of the department. The Tobacco Enforcement unit enforces the tobacco luxury taxes by educating retailers and wholesale operations, inspecting premises for compliance with stamping requirements and monitoring compliance with tax laws. It also seizes luxury tax contraband and auctions seized products to properly licensed businesses to recover tax revenues. The Criminal Investigations Unit handles criminal and civil investigations of tax evasion, improper or fraudulent tax activity, and other related issues. The Internal Investigations unit investigates allegations of misconduct by department employees and vendors.
Office of Economic Research & Analysis	Office of Economic Research & Analysis provides technical services to the department, legislature and executive offices, evaluating proposals regarding changes to any of the taxes administered by the department. The section provides staff support to the Economic Estimates Commission, Debt Oversight Commission and Property Tax Oversight Commission, maintains the income tax simulation models; and prepares annual and ad hoc reports on tax revenue expenditures, bonding capacities, and other tax revenue issues.
Legal Support	Legal Support provides legal analysis, support, and recommendations for technical and administrative areas of the department. The section reviews litigation strategy, policy decisions, draft policy rulings, and other tax or audit policy position documents, making recommendations for action. It also drafts or recommends compliance actions after reviewing court cases, federal and Arizona laws, rules, and policies. Employees of the section meet with taxpayers and other department employees to discuss case specific issues and provide legal advice to the department representative.
Tax Research & Analysis	Tax Research & Analysis reviews, analyzes, develops, and disseminates information regarding the department's interpretation of state tax laws. The section responds to technical and complex taxpayer inquiries, issues private taxpayer rulings, reviews and analyzes legislation, assists the department in tax administration, develops and promulgates administrative rules, and drafts and updates tax forms and instructions and brochures.